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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1995 Through **August 31, 1995**, and Other Periods

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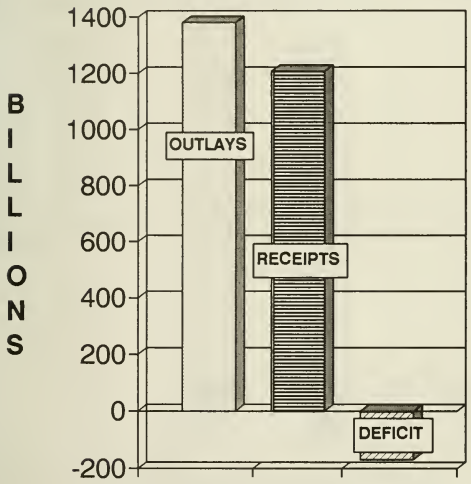
U.S. DEPOSITORY

Highlight

The eleven-month cumulative deficit through August 31 for Fiscal Year 1995 is $171.1 billion compared to a cumulative deficit of $207.4 billion for the comparable period in Fiscal Year 1994.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH AUGUST 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (–)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	–15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	–17,454
May	83,541	115,597	32,057
June	138,119	123,269	–14,850
July	84,822	118,020	33,198
August	97,333	121,608	24,275
September	[1]135,894	[1]131,795	–4,099
Year-to-Date	**[2]1,257,451**	**[2]1,460,720**	**[2]203,269**
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	135,613	4,803
January	131,801	116,166	–15,635
February	82,544	120,899	38,355
March	92,532	143,074	50,543
April	165,392	115,673	–49,720
May	90,405	129,958	39,553
June	147,868	135,054	–12,814
July	92,749	106,328	13,579
August	96,560	130,411	33,851
Year-to-Date	**1,207,356**	**1,378,455**	**171,099**

[1]Receipts have been decreased by $1 million and outlays correspondingly decreased by $1 million in September 1994 to reflect offsetting governmental receipts previously reported as budgetary receipts by the Department of Transportation.

[2]The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by $100 million due mainly to revisions in the data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, August 1995 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996)[1]
Total on-budget and off-budget results:					
Total receipts	96,560	1,207,356	1,357,883	1,121,557	1,414,641
On-budget receipts	69,264	886,986	1,007,654	817,214	1,046,796
Off-budget receipts	27,296	320,370	350,229	304,343	367,845
Reduction in corporate subsidies	.....	.....	.....	.....	1,000
Total outlays	130,411	1,378,455	1,517,866	1,328,925	1,578,481
On-budget outlays	104,134	1,120,626	1,228,127	1,078,267	1,273,064
Off-budget outlays	26,277	257,829	289,739	250,658	305,417
Total surplus (+) or deficit (−)	−33,851	−171,099	−159,983	−207,368	−162,840
On-budget surplus (+) or deficit (−)	−34,870	−233,640	−220,473	−261,053	−225,268
Off-budget surplus (+) or deficit (−)	+1,019	+62,541	+60,490	+53,685	+62,428
Total on-budget and off-budget financing	33,851	171,099	159,983	207,368	162,840
Means of financing:					
Borrowing from the public	16,071	177,906	165,772	196,985	195,312
Reduction of operating cash, increase (−)	30,776	17,813	5,942	22,419	−10,000
By other means	−12,996	−24,619	−11,731	−12,036	−22,472

[1]These figures are based on the *Mid-Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

... No Transactions.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

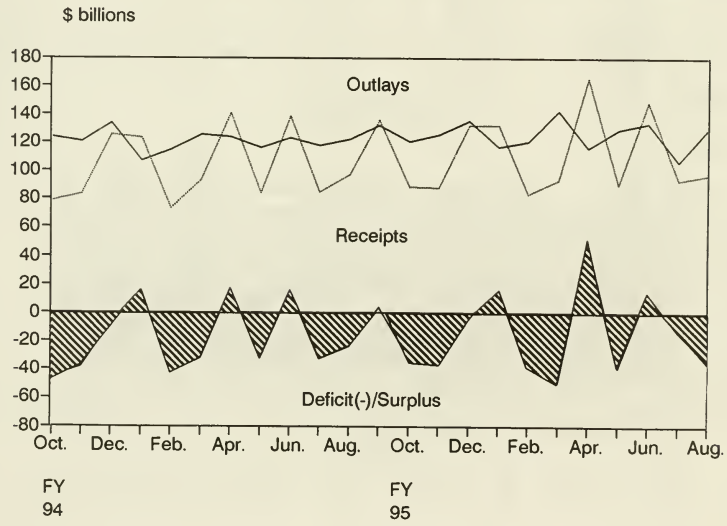

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

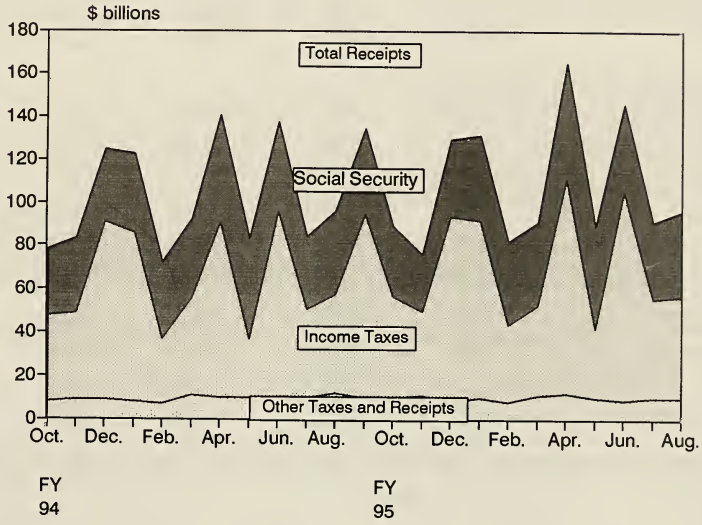

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

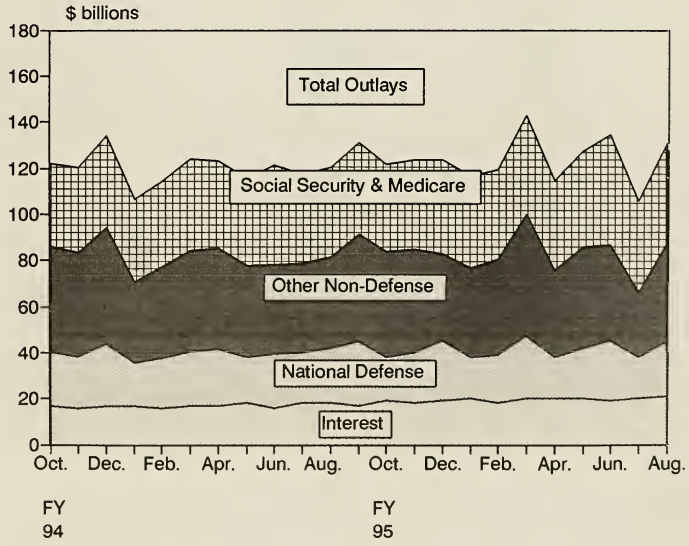

Table 3. Summary of Receipts and Outlays of the U.S. Government, August 1995 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	44,122	529,248	485,091	594,369
Corporation income taxes	2,501	124,099	113,119	157,813
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	27,296	320,370	304,343	350,229
Employment taxes and contributions (on-budget)	7,618	91,372	84,853	99,999
Unemployment insurance	4,454	28,643	27,659	28,536
Other retirement contributions	436	4,186	4,250	4,558
Excise taxes	4,757	51,779	49,707	57,710
Estate and gift taxes	1,500	13,476	13,971	14,773
Customs duties	1,794	17,666	18,300	20,230
Miscellaneous receipts	2,081	26,517	[2]20,264	29,666
Total Receipts	**96,580**	**1,207,356**	**1,121,557**	**1,357,883**
(On-budget)	**89,284**	**886,988**	**817,214**	**1,007,854**
(Off-budget)	**27,296**	**320,370**	**304,343**	**350,229**
Budget Outlays				
Legislative Branch	178	2,422	2,342	2,776
The Judiciary	339	2,681	2,470	3,099
Executive Office of the President	15	196	214	192
Funds Appropriated to the President	1,485	10,321	9,659	10,602
Department of Agriculture	2,579	52,888	56,103	58,275
Department of Commerce	253	3,180	2,633	3,549
Department of Defense—Military	22,900	234,523	242,166	260,320
Department of Defense—Civil	2,780	28,905	27,806	31,207
Department of Education	3,862	28,365	21,285	32,297
Department of Energy	1,334	15,748	15,782	15,942
Department of Health and Human Services	27,613	277,081	254,945	301,758
Department of Housing and Urban Development	2,196	26,479	24,282	28,511
Department of the Interior	632	6,562	6,028	7,362
Department of Justice	890	9,845	9,089	11,672
Department of Labor	2,895	29,904	34,707	31,631
Department of State	392	4,912	4,791	5,578
Department of Transportation	3,388	35,035	[2]33,592	39,574
Department of the Treasury:				
Interest on the Public Debt	22,302	312,239	278,403	332,706
Other	431	16,334	11,561	14,952
Department of Veterans Affairs	3,262	33,261	33,158	38,231
Environmental Protection Agency	615	5,790	5,248	6,237
General Services Administration	299	485	111	1,034
National Aeronautics and Space Administration	1,236	12,179	12,301	13,693
Office of Personnel Management	3,482	37,870	35,255	40,893
Small Business Administration	−6	647	683	702
Social Security Administration	30,054	329,692	315,010	362,391
Other independent agencies:				
Resolution Trust Corporation	−1,105	−10,091	3,023	−11,263
Other	266	2,526	3,588	12,824
Allowances	.....	.....	.....	−260
Undistributed offsetting receipts:				
Interest	−1,134	−92,865	−85,534	−93,444
Other	−3,023	−38,659	−31,776	−45,172
Total outlays	**130,411**	**1,378,455**	**1,328,925**	**1,517,888**
(On-budget)	**104,134**	**1,120,626**	**1,078,267**	**1,228,127**
(Off-budget)	**26,277**	**257,829**	**250,658**	**289,739**
Surplus (+) or deficit (−)	**−33,851**	**−171,099**	**−207,368**	**−159,983**
(On-budget)	**−34,870**	**−233,640**	**−261,053**	**−220,473**
(Off-budget)	**+1,019**	**+62,541**	**+53,685**	**+60,490**

[1]These figures are based on the *Mid Session Review of the FY 1996 Budget*, released by the Office of Management and Budget on July 31, 1995.

[2]Receipts have been decreased by $1 million and outlays correspondingly decreased by $1 million in September 1994 to reflect offsetting governmental receipts previously reported as budgetary receipts by the Department of Transportation.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, August 1995 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	41,631			463,603			424,498		
Presidential Election Campaign Fund	1			67			69		
Other	4,146			148,651			135,236		
Total—individual income taxes	**45,779**	**1,657**	**44,122**	**612,321**	**83,073**	**529,248**	**559,802**	**74,711**	**485,091**
Corporation income taxes	**3,284**	**782**	**2,501**	**140,703**	**16,604**	**124,099**	**125,283**	**12,164**	**113,119**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	23,071	.....	23,071	243,121	.....	243,121	261,258	745	260,513
Self-Employment Contributions Act taxes	86	.....	86	14,915	.....	14,915	14,424	.....	14,424
Deposits by States	.....	.....	.....	1	.....	1	−45	.....	−45
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FOASI trust fund	23,157	.....	23,157	258,038	.....	258,038	275,638	745	274,893
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	4,123	.....	4,123	59,092	.....	59,092	27,987	80	27,907
Self-Employment Contributions Act taxes	15	.....	15	3,240	.....	3,240	1,543	.....	1,543
Receipts from railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	4,138	.....	4,138	62,332	.....	62,332	29,530	80	29,450
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	7,234	.....	7,234	81,313	.....	81,313	76,227	73	76,155
Self-Employment Contributions Act taxes	34	.....	34	6,062	.....	6,062	4,888	.....	4,888
Receipts from Railroad Retirement Board	.....	.....	.....	359	.....	359	394	.....	394
Deposits by States	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FHI trust fund	7,268	.....	7,268	87,734	.....	87,734	81,509	73	81,437
Railroad retirement accounts:									
Rail industry pension fund	181	1	180	2,253	19	2,235	2,180	44	2,136
Railroad Social Security equivalent benefit	170	.....	170	1,404	.....	1,404	1,280	.....	1,280
Total—Employment taxes and contributions	34,915	1	34,914	411,761	19	411,742	390,137	941	389,196
Unemployment insurance:									
State taxes deposited in Treasury	3,907	.....	3,907	22,947	.....	22,947	22,163	.....	22,163
Federal Unemployment Tax Act taxes	560	13	547	5,776	104	5,672	5,539	103	5,436
Railroad unemployment taxes	(* *)	.....	(* *)	24	.....	24	27	.....	27
Railroad debt repayment	.....	.....	.....	.....	.....	.....	32	.....	32
Total—Unemployment insurance	4,467	13	4,454	28,747	104	28,643	27,761	103	27,659
Other retirement contributions:									
Federal employees retirement − employee contributions	431	.....	431	4,106	.....	4,106	4,159	.....	4,159
Contributions for non-federal employees	6	.....	6	80	.....	80	91	.....	91
Total—Other retirement contributions	436	.....	436	4,186	.....	4,186	4,250	.....	4,250
Total—Social insurance taxes and contributions	**39,818**	**14**	**39,804**	**444,694**	**123**	**444,572**	**422,148**	**1,044**	**421,104**
Excise taxes:									
Miscellaneous excise taxes[1]	2,718	50	2,668	26,655	835	25,820	30,033	1,005	29,028
Airport and airway trust fund	502	13	490	5,081	39	5,042	4,673	28	4,644
Highway trust fund	1,875	328	1,546	21,263	913	20,350	15,988	490	15,498
Black lung disability trust fund	52	.....	52	567	.....	567	536	.....	536
Total—Excise taxes	**5,148**	**391**	**4,757**	**53,566**	**1,787**	**51,779**	**51,230**	**1,523**	**49,707**
Estate and gift taxes	**1,538**	**38**	**1,500**	**13,831**	**355**	**13,476**	**14,323**	**352**	**13,971**
Customs duties	**1,993**	**199**	**1,794**	**19,339**	**1,673**	**17,666**	**19,080**	**780**	**18,300**
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	1,743	.....	1,743	22,967	.....	22,967	16,910	.....	16,910
All other	338	(* *)	338	3,560	10	3,550	[2]3,374	21	3,354
Total — Miscellaneous receipts	**2,082**	**(* *)**	**2,081**	**26,527**	**10**	**26,517**	**20,284**	**21**	**20,284**
Total — Receipts	**99,841**	**3,081**	**96,560**	**1,310,981**	**103,625**	**1,207,356**	**1,212,151**	**90,594**	**1,121,557**
Total — On-budget	**72,345**	**3,081**	**69,284**	**990,611**	**103,625**	**886,986**	**906,983**	**89,769**	**817,214**
Total — Off-budget	**27,296**	.....	**27,296**	**320,370**	.....	**320,370**	**305,167**	**825**	**304,343**

[1]Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

[2]Receipts have been decreased by $1 million and outlays correspondingly decreased by $1 million in September 1994 to reflect offsetting governmental receipts previously reported as budgetary receipts by the Department of Transportation.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	37	(* *)	37	396	2	394	395	2	394
House of Representatives	57	(* *)	57	658	2	656	708	14	694
Joint items	6	.....	6	71	.....	71	68	.....	68
Congressional Budget Office	2	.....	2	19	.....	19	19	.....	19
Architect of the Capitol	5	1	4	160	8	152	168	8	160
Library of Congress	30	.....	30	608	.....	608	454	.....	454
Government Printing Office:									
Revolving fund (net)	−1	.....	−1	18	.....	18	36	.....	36
General fund appropriations	9	.....	9	90	.....	90	90	.....	90
General Accounting Office	40	.....	40	384	.....	384	390	.....	390
United States Tax Court	2	.....	2	29	.....	29	29	.....	29
Other Legislative Branch agencies	−3	.....	−3	27	.....	27	27	.....	27
Proprietary receipts from the public	.....	1	−1	.....	11	−11	.....	7	−7
Intrabudgetary transactions	−5	.....	−5	−15	.....	−15	−12	.....	−12
Total—Legislative Branch	**180**	**2**	**178**	**2,445**	**23**	**2,422**	**2,372**	**31**	**2,342**
The Judiciary:									
Supreme Court of the United States	2	.....	2	24	.....	24	23	.....	23
Courts of Appeals, District Courts, and other judicial services	325	1	324	2,556	5	2,551	2,346	3	2,343
Other	13	.....	13	107	.....	107	103	.....	103
Total—The Judiciary	**340**	**1**	**339**	**2,686**	**5**	**2,681**	**2,473**	**3**	**2,470**
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	33	.....	33	36	.....	36
Office of Management and Budget	4	.....	4	50	.....	50	52	.....	52
Other	9	.....	9	112	.....	112	126	.....	126
Total—Executive Office of the President	**15**	**.....**	**15**	**196**	**.....**	**196**	**214**	**.....**	**214**
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	84	76	8	814	566	247	837	584	253
Foreign military financing program	38	.....	38	2,802	.....	2,802	3,830	.....	3,830
Economic support fund	86	.....	86	2,640	.....	2,640	2,656	.....	2,656
Peacekeeping Operations	15	.....	15	79	.....	79	61	.....	61
Other	5	.....	5	31	.....	31	43	.....	43
Proprietary receipts from the public	.....	116	−116	.....	823	−823	.....	777	−777
Total—International Security Assistance	227	192	35	6,365	1,390	4,975	7,427	1,361	6,066
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	.....	.....	.....	1,063	.....	1,063	879	.....	879
International organizations and programs	5	.....	5	482	.....	482	200	.....	200
Other	29	.....	29	306	.....	306	390	.....	390
Total—Multilateral Assistance	34	.....	34	1,851	.....	1,851	1,469	.....	1,469
Agency for International Development:									
Sustainable development assistance program	109	.....	109	1,217	.....	1,217	1,313	.....	1,313
Assistance for eastern europe and the baltic States	23	.....	23	305	.....	305	232	.....	232
Assistance for the new independent States of the former soviet union	75	.....	75	777	.....	777	226	.....	226
Development fund for Africa	69	.....	69	688	.....	688	565	.....	565
Operating expenses	53	.....	53	460	.....	460	469	.....	469
Payment to the Foreign Service retirement and disability fund	.....	.....	.....	45	.....	45	44	.....	44
Other	28	3	25	214	50	163	250	57	193
Proprietary receipts from the public	.....	63	−63	.....	774	−774	.....	736	−736
Intrabudgetary transactions	−3	.....	−3	−3	.....	−3	−2	.....	−2
Total—Agency for International Development	354	66	288	3,703	825	2,878	3,097	793	2,304
Overseas Private Investment Corporation	6	37	−31	46	249	−203	81	220	−139
Peace Corps	23	.....	23	211	.....	211	192	.....	192
Other	12	(* *)	12	92	2	90	87	6	82
Total—International Development Assistance	428	103	325	5,903	1,076	4,828	4,926	1,018	3,908
International Monetary Programs	635	.....	635	−129	.....	−129	−231	.....	−231
Military Sales Programs:									
Special defense acquisition fund	14	20	−6	150	149	1	159	250	−91
Foreign military sales trust fund	1,239	.....	1,239	12,103	.....	12,103	12,062	.....	12,062
Kuwait civil reconstruction trust fund	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public	.....	756	−756	.....	11,502	−11,502	.....	12,112	−12,112
Other	13	.....	13	46	.....	46	57	.....	57
Total—Funds Appropriated to the President	**2,556**	**1,071**	**1,485**	**24,438**	**14,117**	**10,321**	**24,401**	**14,742**	**9,659**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	63	.....	63	691	.....	691	660	.....	660
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	41	.....	41	396	.....	396	383	.....	383
Extension Service	38	.....	38	399	.....	399	393	.....	393
Other	3	.....	3	35	.....	35	47	.....	47
Animal and Plant Health Inspection Service	36	.....	36	463	.....	463	435	.....	435
Food Safety and Inspection Service	39	.....	39	486	.....	486	459	.....	459
Agricultural Marketing Service	66	1	65	655	1	653	627	3	624
Farm Service Agency:									
Salaries and expenses	38	.....	38	802	.....	802	919	.....	919
Conservation programs	16	.....	16	1,878	.....	1,878	1,929	.....	1,929
Federal crop insurance corporation fund	126	5	121	698	457	242	1,370	357	1,013
Commodity Credit Corporation:									
Price support and related programs	382	1,214	−832	16,850	10,455	6,395	16,813	6,654	10,159
National Wool Act Program	1	.....	1	106	.....	106	209	.....	209
Agricultural credit insurance fund	30	67	−37	1,173	1,280	−107	1,918	1,653	266
Other	(* *)	.....	(* *)	3	.....	3	3	.....	3
Total—Farm Service Agency	593	1,286	−693	21,510	12,192	9,319	23,162	8,664	14,498
Natural Resources Conservation Service:									
Conservation operations	43	.....	43	527	.....	527	525	.....	525
Watershed and flood prevention operations	23	.....	23	251	.....	251	247	.....	247
Other	10	.....	10	95	.....	95	104	.....	104
Rural Utilities Service:									
Rural electrification and telephone fund	33	331	−298	1,974	2,762	−788	2,314	3,155	−841
Rural development insurance fund	79	24	55	830	426	404	898	530	368
Other	49	14	35	451	172	279	403	417	−14
Rural housing and Community Development Service:									
Rural housing insurance fund	319	229	89	3,596	2,336	1,260	3,864	2,934	930
Other	95	.....	95	431	.....	431	331	.....	331
Foreign Agricultural Service	57	.....	57	1,027	.....	1,027	1,360	.....	1,360
Food and Consumer Service:									
Food stamp program	1,914	.....	1,914	23,399	.....	23,399	23,380	.....	23,380
State child nutrition programs	376	.....	376	7,193	.....	7,193	6,769	.....	6,769
Women, infants and children programs	295	.....	295	3,234	.....	3,234	2,996	.....	2,996
Other	27	.....	27	401	.....	401	442	.....	442
Total—Food and Consumer Service	2,613	.....	2,613	34,227	.....	34,227	33,587	.....	33,587
Forest Service:									
National forest system	102	.....	102	1,233	.....	1,233	1,209	.....	1,209
Forest and rangeland protection	65	.....	65	907	.....	907	467	.....	467
Forest service permanent appropriations	23	.....	23	532	.....	532	319	.....	319
Other	99	.....	99	456	.....	456	826	.....	826
Total—Forest Service	289	.....	289	3,128	.....	3,128	2,821	.....	2,821
Other	64	3	61	505	35	470	483	31	452
Proprietary receipts from the public	.....	85	−85	.....	838	−838	.....	1,264	−1,264
Intrabudgetary transactions	(* *)	.....	(* *)	−28	.....	−28	.....	.....	.....
Total—Department of Agriculture	**4,553**	**1,974**	**2,579**	**71,648**	**18,760**	**52,888**	**73,101**	**16,998**	**56,103**
Department of Commerce:									
Economic Development Administration	21	(* *)	21	326	11	315	239	15	224
Bureau of the Census	21	.....	21	275	.....	275	226	.....	226
Promotion of Industry and Commerce	27	.....	27	341	.....	341	300	.....	300
Science and Technology:									
National Oceanic and Atmospheric Administration	167	1	166	1,819	17	1,802	1,712	13	1,699
National Institute of Standards and Technology	36	.....	36	408	.....	408	123	.....	123
Other	−4	12	−17	93	38	54	111	31	80
Total—Science and Technology	199	13	186	2,319	55	2,264	1,946	43	1,902
Other	8	.....	8	98	(* *)	98	84	.....	84
Proprietary receipts from the public	.....	10	−10	.....	113	−113	.....	104	−104
Intrabudgetary transactions	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	**276**	**24**	**253**	**3,359**	**179**	**3,180**	**2,795**	**162**	**2,633**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,297	.....	2,297	22,944	.....	22,944	24,631	.....	24,631
Department of the Navy	2,089	.....	2,089	22,315	.....	22,315	24,047	.....	24,047
Department of the Air Force	1,568	.....	1,568	17,007	.....	17,007	16,496	.....	16,496
Total—Military personnel	5,955	.....	5,955	62,266	.....	62,266	65,174	.....	65,174
Operation and maintenance:									
Department of the Army	2,321	.....	2,321	20,474	.....	20,474	18,690	.....	18,690
Department of the Navy	2,405	.....	2,405	20,352	.....	20,352	20,571	.....	20,571
Department of the Air Force	1,834	.....	1,834	21,063	.....	21,063	21,832	.....	21,832
Defense agencies	1,642	.....	1,642	17,659	.....	17,659	17,712	.....	17,712
Total—Operation and maintenance	8,201	.....	8,201	79,549	.....	79,549	78,806	.....	78,806
Procurement:									
Department of the Army	585	.....	585	6,628	.....	6,628	7,510	.....	7,510
Department of the Navy	1,501	.....	1,501	23,186	.....	23,186	23,991	.....	23,991
Department of the Air Force	1,756	.....	1,756	18,922	.....	18,922	20,757	.....	20,757
Defense agencies	294	.....	294	3,521	.....	3,521	3,719	.....	3,719
Total—Procurement	4,135	.....	4,135	52,257	.....	52,257	55,977	.....	55,977
Research, development, test, and evaluation:									
Department of the Army	546	.....	546	4,703	.....	4,703	5,165	.....	5,165
Department of the Navy	912	.....	912	8,015	.....	8,015	7,183	.....	7,183
Department of the Air Force	829	.....	829	11,043	.....	11,043	11,427	.....	11,427
Defense agencies	873	.....	873	7,498	.....	7,498	7,648	.....	7,648
Total—Research, development, test and evaluation	3,160	.....	3,160	31,258	.....	31,258	31,424	.....	31,424
Military construction:									
Department of the Army	124	.....	124	912	.....	912	853	.....	853
Department of the Navy	56	.....	56	752	.....	752	535	.....	535
Department of the Air Force	125	.....	125	1,213	.....	1,213	1,063	.....	1,063
Defense agencies	368	.....	368	3,231	.....	3,231	1,964	.....	1,964
Total—Military construction	673	.....	673	6,108	.....	6,108	4,415	.....	4,415
Family housing:									
Department of the Army	118	.....	118	1,110	.....	1,110	1,156	.....	1,156
Department of the Navy	97	.....	97	1,004	.....	1,004	725	.....	725
Department of the Air Force	92	.....	92	955	.....	955	980	.....	980
Defense agencies	15	7	7	144	51	93	111	30	81
Revolving and management funds:									
Department of the Army	63	.....	63	−7	.....	−7	45	.....	45
Department of the Navy	100	.....	100	264	.....	264	308	.....	308
Department of the Air Force	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	343	.....	343	492	.....	492	3,526	.....	3,526
Other	−2	(* *)	−3	−128	3	−131	−236	5	−241
Trust funds:									
Department of the Army	(* *)	(* *)	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of the Navy	2	.....	2	26	3	23	33	15	17
Department of the Air Force	2	2	(* *)	3	3	(* *)	6	6	1
Defense agencies	38	.....	38	235	.....	235	145	.....	145
Proprietary receipts from the public:									
Department of the Army	.....	79	−79	.....	318	−318	.....	134	−134
Department of the Navy	.....	24	−24	.....	80	−80	.....	181	−181
Department of the Air Force	.....	−42	42	.....	666	−666	.....	379	−379
Defense agencies	.....	78	−78	.....	338	−338	.....	261	−261
Intrabudgetary transactions:									
Department of the Army	10	.....	10	10	.....	10	127	.....	127
Department of the Navy	−26	.....	−26	427	.....	427	427	.....	427
Department of the Air Force	−21	.....	−21	84	.....	84	130	.....	130
Defense agencies	92	.....	92	−72	.....	−72	−95	.....	−95
Offsetting governmental receipts:									
Department of the Army	.....	.....	.....	.....	2	−2	.....	6	−6
Defense agencies	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of Defense—Military	**23,047**	**148**	**22,900**	**235,985**	**1,462**	**234,523**	**243,183**	**1,017**	**242,166**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	95	.....	95	949	.....	949	879	.....	879
Operation and maintenance, general	129	.....	129	1,221	.....	1,221	1,042	.....	1,042
Other	219	.....	219	1,348	.....	1,348	1,403	.....	1,403
Proprietary receipts from the public	.....	20	−20	.....	145	−145	.....	165	−165
Total—Corps of Engineers	442	20	422	3,518	145	3,374	3,324	165	3,159
Military retirement:									
Payment to military retirement fund	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,356	.....	2,356	25,410	.....	25,410	24,456	.....	24,456
Intrabudgetary transactions	.....	.....	.....	−11,470	.....	−11,470	−11,908	.....	−11,908
Education benefits	−4	.....	−4	61	.....	61	131	.....	131
Other	7	(* *)	6	74	4	70	74	4	70
Proprietary receipts from the public	.....	1	−1	.....	11	−11	.....	10	−10
Total—Department of Defense—Civil	**2,801**	**22**	**2,780**	**29,064**	**160**	**28,905**	**27,985**	**179**	**27,806**
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	415	.....	415	6,397	.....	6,397	6,365	.....	6,365
Impact aid	15	.....	15	736	.....	736	746	.....	746
School improvement programs	116	.....	116	1,287	.....	1,287	1,331	.....	1,331
Other	19	.....	19	122	.....	122	83	.....	83
Total—Office of Elementary and Secondary Education	566	.....	566	8,541	.....	8,541	8,525	.....	8,525
Office of Bilingual Education and Minority Languages Affairs	27	.....	27	211	.....	211	207	.....	207
Office of Special Education and Rehabilitative Services:									
Special education	338	.....	338	2,882	.....	2,882	2,765	.....	2,765
Rehabilitation services and disability research	180	.....	180	2,115	.....	2,115	2,080	.....	2,080
Special institutions for persons with disabilities	12	.....	12	132	.....	132	122	.....	122
Office of Vocational and Adult Education	95	.....	95	1,356	.....	1,356	1,239	.....	1,239
Office of Postsecondary Education:									
College housing loans	5	2	3	19	59	−40	−4	41	−45
Student financial assistance	615	.....	615	6,157	.....	6,157	6,344	.....	6,344
Higher education	128	.....	128	792	.....	792	720	.....	720
Howard University	26	.....	26	179	.....	179	185	.....	185
Federal direct student loan program	29	.....	29	473	.....	473	90	.....	90
Federal family education loans	1,738	.....	1,738	4,884	.....	4,884	−1,568	.....	−1,568
Other	(* *)	.....	(* *)	1	.....	1	7	.....	7
Total—Office of Postsecondary Education	2,540	2	2,539	12,504	59	12,445	5,775	41	5,734
Office of Educational Research and Improvement	36	.....	36	370	.....	370	390	.....	390
Departmental management	76	.....	76	400	.....	400	352	.....	352
Proprietary receipts from the public	.....	6	−6	.....	87	−87	.....	127	−127
Total—Department of Education	**3,870**	**8**	**3,862**	**28,511**	**146**	**28,365**	**21,454**	**169**	**21,285**
Department of Energy:									
Atomic energy defense activities	918	.....	918	10,817	.....	10,817	10,776	.....	10,776
Energy programs:									
General science and research activities	100	.....	100	1,237	.....	1,237	1,155	.....	1,155
Energy supply, R and D activities	329	.....	329	3,032	.....	3,032	2,790	.....	2,790
Uranium supply and enrichment activities	2	.....	2	91	.....	91	297	.....	297
Fossil energy research and development	43	.....	43	397	.....	397	374	.....	374
Energy conservation	69	.....	69	603	.....	603	522	.....	522
Strategic petroleum reserve	25	.....	25	198	.....	198	255	.....	255
Clean coal technology	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	35	.....	35	313	.....	313	264	.....	264
Other	90	(* *)	90	939	1	938	855	2	853
Total—Energy programs	693	(* *)	693	6,810	1	6,809	6,510	2	6,509
Power Marketing Administration	140	138	2	1,571	1,713	−142	1,589	1,438	151
Departmental administration	49	.....	49	441	.....	441	408	.....	408
Proprietary receipts from the public	.....	143	−143	.....	1,605	−1,605	.....	1,623	−1,623
Intrabudgetary transactions	−28	.....	−28	−403	.....	−403	−319	.....	−319
Offsetting governmental receipts	.....	158	−158	.....	169	−169	.....	119	−119
Total—Department of Energy	**1,772**	**438**	**1,334**	**19,236**	**3,488**	**15,748**	**18,964**	**3,182**	**15,782**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	97	1	96	796	5	792	733	3	730
Health Resources and Services Administration	183	.....	183	2,361	.....	2,361	2,393	.....	2,393
Indian Health Services	165	.....	165	1,866	.....	1,866	1,650	.....	1,650
Centers for Disease Control and Prevention	169	.....	169	1,654	.....	1,654	1,424	.....	1,424
National Institutes of Health	975	.....	975	10,011	.....	10,011	9,429	.....	9,429
Substance Abuse and Mental Health Services Administration	209	.....	209	2,211	.....	2,211	2,225	.....	2,225
Agency for Health Care Policy and Research	22	.....	22	119	.....	119	95	.....	95
Assistant secretary for health	37	.....	37	209	.....	209	173	.....	173
Total—Public Health Service	1,856	1	1,856	19,228	5	19,223	18,122	3	18,118
Health Care Financing Administration:									
Grants to States for Medicaid	8,117	.....	8,117	81,689	.....	81,689	74,881	.....	74,881
Payments to health care trust funds	1,173	.....	1,173	40,941	.....	40,941	37,082	.....	37,082
Federal hospital insurance trust fund:									
Benefit payments	10,629	.....	10,629	103,429	.....	103,429	92,644	.....	92,644
Administrative expenses	141	.....	141	1,183	.....	1,183	1,121	.....	1,121
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	10,770	.....	10,770	104,612	.....	104,612	93,765	.....	93,765
Federal supplementary medical insurance trust fund:									
Benefit payments	5,766	.....	5,766	57,726	.....	57,726	52,626	.....	52,626
Administrative expenses	156	.....	156	1,584	.....	1,584	1,560	.....	1,560
Total—FSMI trust fund	5,922	.....	5,922	59,310	.....	59,310	54,186	.....	54,186
Other	−23	.....	−23	−7	.....	−7	5	.....	5
Total—Health Care Financing Administration	25,960	.....	25,960	286,545	.....	286,545	259,918	.....	259,918
Administration for children and families:									
Family support payments to States	1,646	.....	1,646	15,950	.....	15,950	15,476	.....	15,476
Low income home energy assistance	57	.....	57	1,346	.....	1,346	2,048	.....	2,048
Refugee and entrant assistance	29	.....	29	379	.....	379	333	.....	333
Payments to States for the job opportunities and basic skills training program	82	.....	82	859	.....	859	769	.....	769
State legalization impact assistance grants	15	.....	15	358	.....	358	640	.....	640
Payments to States for the child care and development block grant	74	.....	74	841	.....	841	730	.....	730
Social services block grant	261	.....	261	2,605	.....	2,605	2,504	.....	2,504
Children and families services programs	328	.....	328	4,317	.....	4,317	3,892	.....	3,892
Payments to States for foster care and adoption assistance	330	.....	330	2,939	.....	2,939	2,803	.....	2,803
Other	4	.....	4	28	.....	28	1	.....	1
Total—Administration for children and families	2,827	.....	2,827	29,623	.....	29,623	29,196	.....	29,196
Administration on aging	97	.....	97	890	.....	890	801	.....	801
Departmental management	−93	.....	−93	285	.....	285	282	.....	282
Proprietary receipts from the public	.....	1,861	−1,861	.....	18,544	−18,544	.....	16,289	−16,289
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	−1,173	.....	−1,173	−36,988	.....	−36,988	−35,383	.....	−35,383
Payments for tax and other credits:									
Federal hospital insurance trust fund	.....	.....	.....	−3,953	.....	−3,953	−1,700	.....	−1,700
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services	**29,474**	**1,861**	**27,613**	**295,630**	**18,548**	**277,081**	**271,238**	**16,293**	**254,945**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	15	14	1	166	121	45	149	126	24
Credit accounts:									
Federal housing administration fund	882	924	−42	6,207	6,551	−344	6,063	6,029	33
Housing for the elderly or handicapped fund	−10	55	−64	504	598	−94	682	641	40
Other	62	.....	62	555	.....	555	414	(* *)	414
Rent supplement payments	5	.....	5	142	.....	142	83	.....	83
Homeownership assistance	8	.....	8	107	.....	107	103	.....	103
Rental housing assistance	56	.....	56	601	.....	601	616	.....	616
Rental housing development grants	.....	.....	.....	(* *)	.....	(* *)	5	.....	5
Low-rent public housing	26	.....	26	638	.....	638	664	.....	664
Public housing grants	371	.....	371	3,459	.....	3,459	3,032	.....	3,032
College housing grants	1	.....	1	17	(* *)	17	18	.....	18
Lower income housing assistance	719	.....	719	9,050	.....	9,050	9,691	.....	9,691
Section 8 contract renewals	342	.....	342	4,556	.....	4,556	3,130	.....	3,130
Other	18	.....	18	166	.....	166	65	.....	65
Total—Housing programs	2,496	993	1,502	26,166	7,270	18,896	24,713	6,797	17,917
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	15	1	14	280	201	79	299	201	98
Payments for operation of low-income housing projects	238	.....	238	2,484	.....	2,484	2,361	.....	2,361
Community Partnerships Against Crime	18	.....	18	164	.....	164	147	.....	147
Other	5	.....	5	27	.....	27	1	.....	1
Total—Public and Indian Housing programs	275	1	274	2,956	201	2,755	2,807	201	2,606
Government National Mortgage Association:									
Management and liquidating functions fund	(* *)	(* *)	(* *)	(* *)	1	−1	(* *)	1	−1
Guarantees of mortgage-backed securities	47	127	−80	318	786	−468	880	1,341	−460
Total—Government National Mortgage Association	47	127	−80	318	787	−469	880	1,342	−462
Community Planning and Development:									
Community Development Grants	407	.....	407	3,968	.....	3,968	3,314	.....	3,314
Home investment partnerships program	110	.....	110	1,061	.....	1,061	697	.....	697
Other	18	22	−4	304	117	187	271	123	148
Total—Community Planning and Development	535	22	513	5,333	117	5,216	4,282	123	4,159
Management and Administration	21	.....	21	442	.....	442	446	.....	446
Other	6	.....	6	57	.....	57	37	.....	37
Proprietary receipts from the public	.....	39	−39	.....	412	−412	.....	416	−416
Offsetting governmental receipts	.....	.....	.....	.....	5	−5	.....	5	−5
Total—Department of Housing and Urban Development	**3,379**	**1,183**	**2,196**	**35,272**	**8,792**	**26,479**	**33,166**	**8,884**	**24,282**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	52	.....	52	657	.....	657	591	.....	591
Other	45	.....	45	357	.....	357	261	.....	261
Minerals Management Service	55	.....	55	612	.....	612	673	.....	673
Office of Surface Mining Reclamation and Enforcement	27	.....	27	285	.....	285	284	.....	284
Total—Land and minerals management	181	.....	181	1,911	.....	1,911	1,809	.....	1,809
Water and science:									
Bureau of Reclamation:									
Construction program	32	.....	32	261	.....	261	261	.....	261
Operation and maintenance	27	.....	27	233	.....	233	237	.....	237
Other	25	12	13	357	152	206	420	121	300
Central utah project	5	.....	5	32	.....	32	25	.....	25
United States Geological Survey	64	.....	64	529	.....	529	547	.....	547
Bureau of Mines	18	3	15	163	24	139	174	25	149
Total—Water and science	171	15	156	1,575	175	1,399	1,665	146	1,519
Fish and wildlife and parks:									
United States Fish and Wildlife Service	98	.....	98	1,115	.....	1,115	1,069	.....	1,069
National Biological Survey	17	.....	17	129	.....	129	95	.....	95
National Park Service	159	.....	159	1,426	.....	1,426	1,317	.....	1,317
Total—Fish and wildlife and parks	274	.....	274	2,670	.....	2,670	2,481	.....	2,481

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	125	.....	125	1,361	.....	1,361	1,262	.....	1,262
Indian tribal funds	20	.....	20	257	.....	257	258	.....	258
Other	28	1	28	392	11	382	391	9	382
Total—Bureau of Indian Affairs	173	1	172	2,011	11	2,000	1,911	9	1,902
Territorial and international affairs	6	.....	6	408	.....	408	244	.....	244
Departmental offices	19	.....	19	101	.....	101	120	.....	120
Proprietary receipts from the public	.....	159	−159	.....	1,680	−1,680	.....	1,820	−1,820
Intrabudgetary transactions	−18	.....	−18	−244	.....	−244	−227	.....	−227
Offsetting governmental receipts	.....	(* *)	(* *)	.....	3	−3	.....	(* *)	(* *)
Total—Department of the Interior	**807**	**175**	**832**	**8,432**	**1,889**	**8,582**	**8,003**	**1,975**	**8,028**
Department of Justice:									
Legal activities	239	.....	239	2,556	.....	2,556	2,279	.....	2,279
Federal Bureau of Investigation	231	.....	231	1,903	.....	1,903	1,899	.....	1,899
Drug Enforcement Administration	65	.....	65	747	.....	747	701	.....	701
Immigration and Naturalization Service	156	.....	156	1,629	.....	1,629	1,376	.....	1,376
Federal Prison System	236	12	224	2,623	119	2,504	2,185	109	2,076
Office of Justice Programs	59	.....	59	647	.....	647	779	.....	779
Other	19	.....	19	712	.....	712	553	.....	553
Intrabudgetary transactions	−7	.....	−7	−57	.....	−57	−29	.....	−29
Offsetting governmental receipts	.....	96	−96	.....	797	−797	.....	544	−544
Total—Department of Justice	**998**	**108**	**890**	**10,781**	**916**	**9,845**	**9,742**	**653**	**9,089**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	513	.....	513	4,226	.....	4,226	3,961	.....	3,961
Community Service Employment for Older Americans	37	.....	37	367	.....	367	350	.....	350
Federal unemployment benefits and allowances	34	.....	34	208	.....	208	142	.....	142
State unemployment insurance and employment service operations	37	.....	37	84	.....	84	240	.....	240
Payments to the unemployment trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds	.....	.....	.....	619	.....	619	2,577	.....	2,577
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,847	.....	1,847	20,147	.....	20,147	25,389	.....	25,389
State administrative expenses	251	.....	251	2,912	.....	2,912	2,853	.....	2,853
Federal administrative expenses	11	.....	11	181	.....	181	161	.....	161
Veterans employment and training	15	.....	15	167	.....	167	171	.....	171
Repayment of advances from the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	4	.....	4	55	.....	55	61	.....	61
Other	2	.....	2	19	.....	19	19	.....	19
Total—Unemployment trust fund	2,129	.....	2,129	23,480	.....	23,480	28,654	.....	28,654
Other	8	.....	8	79	.....	79	86	.....	86
Total—Employment and Training Administration	2,758	.....	2,758	29,063	.....	29,063	36,010	.....	36,010
Pension Benefit Guaranty Corporation	109	247	−138	1,250	1,537	−287	1,056	1,510	−455
Employment Standards Administration:									
Salaries and expenses	24	.....	24	224	.....	224	220	.....	220
Special benefits	148	.....	148	453	.....	453	485	.....	485
Black lung disability trust fund	47	.....	47	525	.....	525	552	.....	552
Other	10	.....	10	125	.....	125	116	.....	116
Occupational Safety and Health Administration	27	.....	27	271	.....	271	272	.....	272
Bureau of Labor Statistics	15	.....	15	253	.....	253	268	.....	268
Other	62	.....	62	440	.....	440	444	.....	444
Proprietary receipts from the public	.....	(* *)	(* *)	.....	6	−6	.....	3	−3
Intrabudgetary transactions	−57	.....	−57	−1,157	.....	−1,157	−3,201	.....	−3,201
Total—Department of Labor	**3,143**	**248**	**2,895**	**31,447**	**1,543**	**29,904**	**36,220**	**1,514**	**34,707**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	187	.....	187	1,466	.....	1,466	1,669	.....	1,669
Acquisition and maintenance of buildings abroad	50	.....	50	487	.....	487	522	.....	522
Payment to Foreign Service retirement and disability fund	138	.....	138	267	.....	267	125	.....	125
Foreign Service retirement and disability fund	37	.....	37	410	.....	410	374	.....	374
Other	40	.....	40	436	.....	436	265	.....	265
Total—Administration of Foreign Affairs	451	.....	451	3,067	.....	3,067	2,955	.....	2,955
International organizations and Conferences	8	.....	8	1,365	.....	1,365	1,183	.....	1,183
Migration and refugee assistance	48	.....	48	666	.....	666	658	.....	658
Other	23	.....	23	135	.....	135	172	.....	172
Proprietary receipts from the public	.....	.....	.....	.....	(* *)	(* *)	.....	1	−1
Intrabudgetary transactions	−138	.....	−138	−320	.....	−320	−176	.....	−176
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	**392**	**.....**	**392**	**4,912**	**(* *)**	**4,912**	**4,791**	**1**	**4,791**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,691	.....	1,691	16,967	.....	16,967	16,524	.....	16,524
Other	16	.....	16	168	.....	168	150	.....	150
Other programs	20	.....	20	187	.....	187	197	.....	197
Total—Federal Highway Administration	1,727	.....	1,727	17,322	.....	17,322	16,871	.....	16,871
National Highway Traffic Safety Administration	28	.....	28	254	.....	254	237	.....	237
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	(* *)	.....	(* *)	806	.....	806	491	.....	491
Other	23	1	22	216	10	206	346	19	327
Total—Federal Railroad Administration	23	1	22	1,022	10	1,012	837	19	818
Federal Transit Administration:									
Formula grants	−142	.....	−142	626	.....	626	75	.....	75
Discretionary grants	173	.....	173	1,866	.....	1,866	1,487	.....	1,487
Other	340	.....	340	1,622	.....	1,622	1,919	.....	1,919
Total—Federal Transit Administration	371	.....	371	4,114	.....	4,114	3,481	.....	3,481
Federal Aviation Administration:									
Operations	312	.....	312	1,904	.....	1,904	2,321	.....	2,321
Airport and airway trust fund:									
Grants-in-aid for airports	159	.....	159	1,598	.....	1,598	1,451	.....	1,451
Facilities and equipment	163	.....	163	2,319	.....	2,319	2,116	.....	2,116
Research, engineering and development	18	.....	18	206	.....	206	200	.....	200
Operations	204	.....	204	2,342	.....	2,342	2,008	.....	2,008
Total—Airport and airway trust fund	545	.....	545	6,464	.....	6,464	5,774	.....	5,774
Other	(* *)	(* *)	(* *)	(* *)	2	−2	(* *)	1	−1
Total—Federal Aviation Administration	856	(* *)	856	8,369	2	8,367	8,095	1	8,094
Coast Guard:									
Operating expenses	249	.....	249	2,321	.....	2,321	2,244	.....	2,244
Acquisition, construction, and improvements	25	.....	25	241	.....	241	318	.....	318
Retired pay	48	.....	48	499	.....	499	460	.....	460
Other	25	1	24	276	6	270	316	6	310
Total—Coast Guard	347	1	346	3,337	6	3,332	3,338	6	3,332
Maritime Administration	107	87	20	710	294	415	797	316	481
Other	35	1	34	337	9	328	359	7	352
Proprietary receipts from the public	.....	2	−2	.....	9	−9	.....	9	−9
Intrabudgetary transactions	.....	.....	.....	(* *)	.....	(* *)	19	.....	19
Offsetting governmental receipts	.....	14	−14	.....	101	−101	.....	184	−84
Total—Department of Transportation	**3,495**	**107**	**3,388**	**35,464**	**429**	**35,035**	**34,034**	**443**	**33,592**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	−190	2	−192	−2,458	20	−2,478	−1,205	12	−1,216
Other	58	.....	58	291	.....	291	229	.....	229
Financial Management Service:									
Salaries and expenses	−10	.....	−10	190	.....	190	205	.....	205
Payment to the Resolution Funding Corporation	.....	.....	.....	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	243	.....	243	1,035	.....	1,035	446	.....	446
Net interest paid to loan guarantee financing accounts	.....	.....	.....	777	.....	777	2	.....	2
Other	−3	.....	−3	65	.....	65	129	.....	129
Total—Financial Management Service	230	.....	230	4,396	.....	4,396	3,112	.....	3,112
Federal Financing Bank	−113	.....	−113	112	.....	112	110	.....	110
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	28	.....	28	348	.....	348	345	.....	345
Internal revenue collections for Puerto Rico	24	.....	24	191	.....	191	187	.....	187
United States Customs Service	159	.....	159	1,659	.....	1,659	1,667	.....	1,667
Bureau of Engraving and Printing	−2	.....	−2	−18	.....	−18	−28	.....	−28
United States Mint	130	.....	130	20	.....	20	43	.....	43
Bureau of the Public Debt	15	.....	15	271	.....	271	252	.....	252
Internal Revenue Service:									
Processing, assistance, and management	114	.....	114	1,701	.....	1,701	1,645	.....	1,645
Tax law enforcement	349	.....	349	3,935	.....	3,935	3,419	.....	3,419
Information systems	109	.....	109	1,428	.....	1,428	1,130	.....	1,130
Payment where earned income credit exceeds liability for tax	161	.....	161	15,077	.....	15,077	10,898	.....	10,898
Health insurance supplement to earned income credit	.....	.....	.....	.....	.....	.....	773	.....	773
Refunding internal revenue collections, interest	203	.....	203	2,527	.....	2,527	2,542	.....	2,542
Other	(* *)	.....	(* *)	2	(* *)	2	−2	.....	−2
Total—Internal Revenue Service	937	.....	937	24,669	(* *)	24,669	20,404	.....	20,404
United States Secret Service	35	.....	35	488	.....	488	455	.....	455
Comptroller of the Currency	31	120	−89	370	387	−17	332	417	−86
Office of Thrift Supervison	11	2	9	145	154	−9	164	162	2
Interest on the public debt:									
Public issues (accrual basis)	20,292	.....	20,292	214,527	.....	214,527	190,005	.....	190,005
Special issues (cash basis)	2,010	.....	2,010	97,713	.....	97,713	88,398	.....	88,398
Total—Interest on the public debt	22,302	.....	22,302	312,239	.....	312,239	278,403	.....	278,403
Other	6	.....	6	54	.....	54	49	.....	49
Proprietary receipts from the public	.....	70	−70	.....	3,663	−3,663	.....	2,615	−2,615
Receipts from off-budget federal entities	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	−596	.....	−596	−8,969	.....	−8,969	−10,580	.....	−10,580
Offsetting governmental receipts	.....	137	−137	.....	1,011	−1,011	.....	769	−769
Total—Department of the Treasury	**23,064**	**331**	**22,733**	**333,810**	**5,236**	**328,574**	**293,938**	**3,975**	**289,963**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,413	.....	1,413	14,599	.....	14,599	13,905	.....	13,905
Other	75	18	56	647	243	404	600	246	353
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	65	72	−7	846	525	321	1,357	645	712
Loan guaranty revolving fund	16	35	−19	395	382	13	510	437	72
Other	10	9	1	153	121	32	305	200	105
Compensation and pensions	1,556	.....	1,556	15,023	.....	15,023	15,806	.....	15,806
Readjustment benefits	76	.....	76	1,109	.....	1,109	1,045	.....	1,045
Post-Vietnam era veterans education account	4	.....	4	54	.....	54	73	.....	73
Insurance funds:									
National service life	105	.....	105	1,148	.....	1,148	1,134	.....	1,134
United States government life	2	.....	2	17	.....	17	18	.....	18
Veterans special life	12	3	9	131	175	−44	119	174	−55
Other	6	.....	6	38	.....	38	4	.....	4
Total—Veterans Benefits Administration	1,849	119	1,730	18,915	1,203	17,711	20,370	1,456	18,914
Construction	58	.....	58	582	(* *)	582	645	(* *)	645
Departmental administration	97	.....	97	906	.....	906	884	.....	884
Proprietary receipts from the public:									
National service life	.....	24	−24	.....	250	−250	.....	313	−313
United States government life	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other	.....	70	−70	.....	673	−673	.....	1,201	−1,201
Intrabudgetary transactions	−1	.....	−1	−18	.....	−18	−29	.....	−29
Total—Department of Veterans Affairs	**3,492**	**230**	**3,262**	**35,631**	**2,370**	**33,261**	**36,375**	**3,217**	**33,158**
Environmental Protection Agency:									
Program and research operations	102	.....	102	823	.....	823	787	.....	787
Abatement, control, and compliance	94	.....	94	1,272	.....	1,272	1,208	.....	1,208
Water infrastructure financing	264	.....	264	2,186	.....	2,186	1,752	.....	1,752
Hazardous substance superfund	132	.....	132	1,330	.....	1,330	1,275	.....	1,275
Other	42	(* *)	42	676	1	675	669	3	666
Proprietary receipts from the public	.....	18	−18	.....	237	−237	.....	181	−181
Intrabudgetary transactions	.....	.....	.....	−250	.....	−250	−250	.....	−250
Offsetting governmental receipts	.....	1	−1	.....	9	−9	.....	9	−9
Total—Environmental Protection Agency	**634**	**19**	**615**	**6,036**	**246**	**5,790**	**5,441**	**193**	**5,248**
General Services Administration:									
Real property activities	303	.....	303	58	.....	58	−89	.....	−89
Personal property activities	−32	.....	−32	164	.....	164	3	.....	3
Other	29	.....	29	264	.....	264	203	.....	203
Proprietary receipts from the public	.....	(* *)	(* *)	.....	1	−1	.....	4	−4
Total—General Services Administration	**299**	**(* *)**	**299**	**486**	**1**	**485**	**116**	**4**	**111**
National Aeronautics and Space Administration:									
Human space flight	452	.....	452	3,095	.....	3,095	.....	.....	.....
Science, aeronautics and technology	385	.....	385	2,312	.....	2,312	.....	.....	.....
Mission support	214	.....	214	1,829	.....	1,829	.....	.....	.....
Research and development	128	.....	128	3,203	.....	3,203	6,027	.....	6,027
Space flight, control and data communications	30	.....	30	1,351	.....	1,351	4,411	.....	4,411
Construction of facilities	24	.....	24	278	.....	278	340	.....	340
Research and program management	1	.....	1	97	.....	97	1,508	.....	1,508
Other	2	.....	2	14	.....	14	15	.....	15
Total—National Aeronautics and Space Administration	**1,236**	.....	**1,236**	**12,179**	.....	**12,179**	**12,301**	.....	**12,301**
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	334	.....	334	3,704	.....	3,704	3,545	.....	3,545
Payment to civil service retirement and disability fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,234	.....	3,234	35,206	.....	35,206	33,250	.....	33,250
Employees life insurance fund	132	303	−171	1,468	2,394	−926	1,253	2,384	−1,132
Employees and retired employees health benefits fund	1,506	1,446	60	14,538	14,707	−169	14,157	14,675	−518
Other	28	.....	28	86	.....	86	141	.....	141
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	−3	.....	−3	−30	.....	−30	−31	.....	−31
Total—Office of Personnel Management	**5,231**	**1,749**	**3,482**	**54,971**	**17,101**	**37,870**	**52,315**	**17,059**	**35,255**

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	4	72	−68	342	441	−99	449	367	82
Disaster loan fund	40	14	26	424	207	217	318	254	64
Other	2	1	1	19	14	5	26	12	14
Other	36	(* *)	36	525	1	524	523	1	523
Total—Small Business Administration	**82**	**88**	**−6**	**1,310**	**663**	**647**	**1,317**	**633**	**683**
Social Security Administration:									
Payments to Social Security trust funds	12	.....	12	5,460	.....	5,460	5,676	.....	5,676
Special benefits for disabled coal miners	58	.....	58	658	.....	658	708	.....	708
Supplemental security income program	2,118	.....	2,118	21,991	.....	21,991	22,304	.....	22,304
Office of the Inspector General	(* *)	.....	(* *)	1	.....	1	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,311	.....	24,311	264,223	.....	264,223	252,982	.....	252,982
Administrative expenses	140	.....	140	1,629	.....	1,629	1,564	.....	1,564
Payment to railroad retirement account	.....	.....	.....	4,052	.....	4,052	3,420	.....	3,420
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,450	.....	24,450	269,904	.....	269,904	257,966	.....	257,966
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,410	.....	3,410	36,725	.....	36,725	33,663	.....	33,663
Administrative expenses	89	.....	89	981	.....	981	924	.....	924
Payment to railroad retirement account	.....	.....	.....	68	.....	68	106	.....	106
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,499	.....	3,499	37,774	.....	37,774	34,692	.....	34,692
Proprietary receipts from the public:									
On-budget	.....	71	−71	.....	628	−628	.....	655	−655
Off-budget	.....	(* *)	(* *)	.....	9	−9	.....	11	−11
Intrabudgetary transactions:									
On-budget	.....	.....	.....	.....	.....	.....	.....	.....	.....
Off-budget[2]	−12	.....	−12	−5,459	.....	−5,459	−5,671	.....	−5,671
Total—Social Security Administration	**30,126**	**71**	**30,054**	**330,329**	**637**	**329,692**	**315,676**	**666**	**315,010**
Other independent agencies:									
Board for International Broadcasting	12	.....	12	215	.....	215	183	.....	183
Corporation for National and Community Service	36	.....	36	383	.....	383	194	.....	194
Corporation for Public Broadcasting	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment	.....	.....	.....	714	.....	714	698	.....	698
Other	(* *)	.....	(* *)	8	12	−4	2	12	−10
Equal Employment Opportunity Commission	19	(* *)	18	219	1	218	215	1	214
Export-Import Bank of the United States	66	66	(* *)	1,130	1,173	−43	936	1,808	−872
Federal Communications Commission	13	4	9	161	47	113	137	39	99
Federal Deposit Insurance Corporation:									
Bank insurance fund	100	891	−791	2,338	10,372	−8,034	3,415	12,347	−8,931
Savings association insurance fund	5	8	−2	94	1,040	−946	22	1,389	−1,367
FSLIC resolution fund	653	136	517	2,294	1,174	1,120	2,224	2,761	−536
Affordable housing and bank enterprise	(* *)	.....	(* *)	4	.....	4	4	.....	4
Total—Federal Deposit Insurance Corporation	759	1,035	−277	4,730	12,585	−7,856	5,666	16,497	−10,831
Federal Emergency Management Agency:									
Public enterprise funds	94	32	61	783	321	463	356	407	−50
Disaster relief	77	.....	77	2,005	.....	2,005	3,381	.....	3,381
Emergency management planning and assistance	24	.....	24	263	.....	263	213	.....	213
Other	21	(* *)	21	277	17	261	235	.....	235
Federal Trade Commission	7	.....	7	40	.....	40	62	.....	62
Interstate Commerce Commission	4	.....	4	35	.....	35	39	.....	39
Legal Services Corporation	33	.....	33	397	.....	397	385	.....	385
National Archives and Records Administration	27	(* *)	27	212	(* *)	212	232	(* *)	232
National Credit Union Administration:									
Credit union share insurance fund	3	18	−15	28	300	−271	−34	233	−268
Central liquidity facility	10	5	5	15	10	5	58	59	(* *)
Other	10	(* *)	9	(* *)	5	−5	38	49	−11

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	13	.....	13	157	.....	157	161	.....	161
National Endowment for the Humanities	21	.....	21	162	.....	162	163	.....	163
National Labor Relations Board	12	.....	12	161	.....	161	155	.....	155
National Science Foundation	331	.....	331	2,536	.....	2,536	2,375	.....	2,375
Nuclear Regulatory Commission	49	102	−53	489	503	−14	496	404	91
Panama Canal Commission	52	54	−2	520	570	−50	486	518	−31
Postal Service:									
Public enterprise funds (off-budget)	3,862	[3]4,931	−1,069	45,116	50,345	−5,229	43,530	44,841	−1,311
Payment to the Postal Service fund	.....	.....	.....	130	.....	130	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	20	.....	20	231	.....	231	248	.....	248
Federal payments to the railroad retirement accounts	(* *)	.....	(* *)	225	.....	225	440	.....	440
Rail industry pension fund:									
Benefit payments	241	.....	241	2,587	.....	2,587	2,613	.....	2,613
Advances from FOASDI fund	−92	.....	−92	−1,008	.....	−1,008	−995	.....	−995
OASDI certifications	92	.....	92	1,008	.....	1,008	995	.....	995
Administrative expenses	6	.....	6	66	.....	66	66	.....	66
Interest on refunds of taxes	2	.....	2	19	.....	19	15	.....	15
Other	(* *)	.....	(* *)	5	.....	5	6	.....	6
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds	.....	.....	.....	−4,120	.....	−4,120	−3,526	.....	−3,526
Other	.....	.....	.....	2	.....	2	−208	.....	−208
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	83	.....	83	86	.....	86
Interest on refund of taxes	(* *)	.....	(* *)	1	.....	1	1	.....	1
Railroad Social Security equivalent benefit account:									
Benefit payments	404	.....	404	4,485	.....	4,485	4,360	.....	4,360
Interest on refund of taxes	2	.....	2	2	.....	2	2	.....	2
Other	(* *)	.....	(* *)	2	.....	2	3	.....	3
Total—Railroad Retirement Board	683	.....	683	3,587	.....	3,587	4,107	.....	4,107
Resolution Trust Corporation	130	1,235	−1,105	4,434	14,525	−10,091	16,827	13,804	3,023
Securities and Exchange Commission	12	.....	12	114	.....	114	71	.....	71
Smithsonian Institution	33	.....	33	391	.....	391	374	.....	374
Tennessee Valley Authority	743	695	48	8,479	7,103	1,376	8,807	7,629	1,178
United States Information Agency	119	.....	119	1,041	(* *)	1,041	1,030	(* *)	1,030
Other	192	127	65	2,603	1,868	734	2,284	1,356	928
Total—Other independent agencies	**7,465**	**8,305**	**−839**	**81,821**	**89,386**	**−7,565**	**94,267**	**87,656**	**6,611**
Undistributed offsetting receipts:									
Other interest	.....	(* *)	(* *)	.....	1	−1	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	−1,028	.....	−1,028	−11,238	.....	−11,238	−11,752	.....	−11,752
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	−153	.....	−153	−1,671	.....	−1,671	−1,678	.....	−1,678
Postal Service employer contributions	−48	.....	−48	−516	.....	−516	−474	.....	−474
Payments for military service credits	.....	.....	.....	−61	.....	−61	−80	.....	−80
Department of State:									
Foreign Service retirement and disability fund	−13	.....	−13	−102	.....	−102	−108	.....	−108
Office of Personnel Management:									
Civil service retirement and disability fund	−983	.....	−983	−9,137	.....	−9,137	−9,073	.....	−9,073
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	−446	.....	−446	−4,763	.....	−4,763	−5,007	.....	−5,007
Payments for military service credits	.....	.....	.....	−225	.....	−225	−304	.....	−304
Federal disability insurance trust fund:									
Federal employer contributions	−80	.....	−80	−851	.....	−851	−538	.....	−538
Payments for military service credits	.....	.....	.....	−67	.....	−67	−33	.....	−33
Independent agencies:									
Court of veterans appeals retirement fund	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	−2,750	.....	−2,750	−28,632	.....	−28,632	−29,050	.....	−29,050

Table 5. Outlays of the U.S. Government, August 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	−6	.....	−6	−20	.....	−20	−18	.....	−18
Department of Defense—Civil:									
Corps of Engineers	−19	.....	−19	−45	.....	−45	−21	.....	−21
Military retirement fund	−342	.....	−342	−10,997	.....	−10,997	−10,229	.....	−10,229
Education benefits fund	−4	.....	−4	−40	.....	−40	−48	.....	−48
Soldiers' and airmen's home permanent fund	−1	.....	−1	−9	.....	−9	−9	.....	−9
Other	.....	.....	.....	−1	.....	−1	−1	.....	−1
Department of Health and Human Services:									
Federal hospital insurance trust fund	−30	.....	−30	−10,849	.....	−10,849	−10,571	.....	−10,571
Federal supplementary medical insurance trust fund	−40	.....	−40	−1,847	.....	−1,847	−2,097	.....	−2,097
Department of Labor:									
Unemployment trust fund	−6	.....	−6	−2,693	.....	−2,693	−2,490	.....	−2,490
Department of State:									
Foreign Service retirement and disability fund	(* *)	.....	(* *)	−611	.....	−611	−570	.....	−570
Department of Transportation:									
Highway trust fund	−26	.....	−26	−1,148	.....	−1,148	−1,398	.....	−1,398
Airport and airway trust fund	−6	.....	−6	−750	.....	−750	−828	.....	−828
Oil spill liability trust fund	−54	.....	−54	−63	.....	−63	−36	.....	−36
Department of Veterans Affairs:									
National service life insurance fund	−1	.....	−1	−1,072	.....	−1,072	−1,079	.....	−1,079
United States government life insurance Fund	(* *)	.....	(* *)	−9	.....	−9	−10	.....	−10
Environmental Protection Agency	−49	.....	−49	−51	.....	−51	−27	.....	−27
National Aeronautics and Space Administration	(* *)	.....	(* *)	−1	.....	−1	−1	.....	−1
Office of Personnel Management:									
Civil service retirement and disability fund	−36	.....	−36	−28,030	.....	−28,030	−26,114	.....	−26,114
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund	−52	.....	−52	−31,370	.....	−31,370	−28,445	.....	−28,445
Federal disability insurance trust fund	−14	.....	−14	−1,877	.....	−1,877	−680	.....	−680
Independent agencies:									
Railroad Retirement Board	−168	.....	−168	−886	.....	−886	−567	.....	−567
Other	−3	.....	−3	−24	.....	−24	−16	.....	−16
Other	−276	.....	−276	−473	.....	−473	−281	.....	−281
Total—Interest received by trust funds	−1,134	.....	−1,134	−92,865	.....	−92,865	−85,534	.....	−85,534
Rents and royalties on the outer continental shelf lands	.....	272	−272	.....	2,382	−2,382	.....	2,726	−2,726
Sale of major assets	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds	.....	.....	.....	.....	7,644	−7,644	.....	.....	.....
Total—Undistributed offsetting receipts	−3,884	272	−4,156	−121,497	10,027	−131,524	−114,584	2,726	−117,310
Total outlays	**148,845**	**18,434**	**130,411**	**1,574,580**	**196,105**	**1,378,455**	**1,511,299**	**182,373**	**1,328,925**
Total on-budget	**117,837**	**13,503**	**104,134**	**1,288,377**	**145,751**	**1,120,828**	**1,215,789**	**137,521**	**1,078,287**
Total off-budget	**31,208**	**4,931**	**28,277**	**308,183**	**50,354**	**257,829**	**295,510**	**44,852**	**250,858**
Total surplus (+) or deficit			**−33,851**			**−171,099**			**−207,368**
Total on-budget			**−34,870**			**−233,840**			**−281,053**
Total off-budget			**+1,019**			**+62,541**			**+53,885**

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	42,892	44,109
Receipts from off-budget federal entities	.....	.....
Intrabudgetary transactions	194,866	187,522
Governmental receipts	10,260	1,941
Total receipts offset against outlays	248,018	233,572

[1]Receipts have been decreased by $1 million and outlays correspondingly decreased by $1 million in September 1994 to reflect offsetting governmental receipts previously reported as budgetary receipts by the Department of Transportation.

[2]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3]The Postal Service accounting is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis used by all other Federal agencies, the MTS reflects USPS results through August 18th and estimates for $611 million through August 31st.

... No Transactions.

(* *) Less than $500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, August 1995 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	10,604	278,006	280,502	4,677,750	4,945,152	4,955,756
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	10,604	278,006	280,502	4,692,750	4,960,152	4,970,756
Plus premium on public debt securities	−11	−89	−33	1,333	1,254	1,243
Less discount on public debt securities	40	2,971	−8,535	78,631	81,562	81,602
Total public debt securities net of Premium and discount	10,554	274,945	289,004	4,615,453	4,879,845	4,890,399
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	168	−1,164	2,741	28,185	26,854	27,022
Total federal securities	10,722	273,782	291,746	4,643,638	4,906,699	4,917,420
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	−5,185	96,914	83,024	1,213,104	1,315,204	1,310,019
Less discount on federal securities held as investments of government accounts	164	1,039	−11,736	1,684	2,558	2,722
Net federal securities held as investments of government accounts	−5,349	95,876	94,760	1,211,421	1,312,646	1,307,297
Total borrowing from the public	16,071	177,906	196,985	3,432,218	3,594,053	3,610,123
Accrued interest payable to the public	−14,337	−7,443	−9,906	43,287	50,181	35,844
Allocations of special drawing rights	−328	123	144	7,189	7,641	7,313
Deposit funds	277	1,040	1,569	7,327	8,090	8,367
Miscellaneous liability accounts (includes checks Outstanding etc.)	−882	−3,738	−2,412	4,938	2,082	1,200
Total liability accounts	**800**	**167,888**	**186,379**	**3,494,959**	**3,662,047**	**3,662,847**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[1]						
Federal Reserve account	−6,439	−2,081	−11,295	6,848	11,206	4,767
Tax and loan note accounts	−24,337	−15,731	−11,124	29,094	37,700	13,363
Balance	−30,776	−17,813	−22,419	35,942	48,905	18,129
Special drawing rights:						
Total holdings	−341	1,175	634	9,971	11,487	11,146
SDR certificates issued to Federal Reserve banks	.....	−2,500	.....	−8,018	−10,518	−10,518
Balance	−341	−1,325	634	1,953	969	628
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	−1,778	666	777	7,163	9,607	7,829
Letter of credit issued to IMF	347	−464	−151	−25,923	−26,734	−26,387
Dollar deposits with the IMF	−2	−11	−3	−96	−106	−108
Receivable/Payable (−) for interim maintenance of value adjustments	1,143	2,212	−566	−837	232	1,376
Balance	−290	2,403	57	12,069	14,762	14,472
Loans to International Monetary Fund	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	819	12,742	1,929	21,416	33,338	34,158
Total cash and monetary assets	−30,588	−3,992	−19,798	71,379	97,975	67,387
Net activity, guaranteed loan financing	−1,287	−3,086	−2,701	−9,806	−11,605	−12,892
Net activity, direct loan financing	1,137	6,040	5,046	12,726	17,629	18,766
Miscellaneous asset accounts	−2,215	−1,506	−2,881	−1,386	−677	−2,891
Total asset accounts	**−32,953**	**−2,545**	**−20,334**	**72,914**	**103,322**	**70,369**
Excess of liabilities (+) or assets (−)	**+33,753**	**+170,432**	**+206,713**	**+3,422,045**	**+3,558,725**	**3,592,478**
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	98	667	655	.....	569	667
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (−))	**+33,851**	**+171,099**	**+207,368**	**+3,422,045**	**+3,559,293**	**+3,593,144**

[1]Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.
(* *) Less than $500,000
Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, August 1995 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,558,725	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	.....	−101	526
Excess of liabilities beginning of period (current basis)	3,558,725	3,422,045	3,219,491
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal yr	33,851	171,099	207,368
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	33,851	171,099	207,368
Total-on-budget (Table 2)	34,870	233,640	261,053
Total-off-budget (Table 2)	−1,019	−62,541	−53,685
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−98	−667	−634
Profit on sale of gold	.....	(* *)	−21
Total-transactions not applied to current year's Surplus or deficit	−98	−667	−655
Excess of liabilities close of period	**3,592,478**	**3,592,478**	**3,428,204**

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, August 1995 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(* *)	(* *)	(* *)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	.....	−32	−145	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	.....	.....	(* *)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	−1	−29	−112	112	84	83
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration	.....	.....	−547	.....	.....	.....
Coast Guard:						
Family housing mortgages	.....	.....	.....	(* *)	(* *)	(* *)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	−7	−3	6	184	188	181
Independent agencies:						
Farm Credit System Financial Assistance Corporation	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	−2	−4	−2	298	296	295
Tennessee Valley Authority	178	−1,097	3,542	26,121	24,846	25,025
Total, agency securities	**188**	**−1,184**	**2,741**	**28,185**	**28,854**	**27,022**

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1995 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	.....	367	405	413	780	780
Agency for International Development:						
International Debt Reduction	.....	.....	.....	315	315	315
Housing and other credit guaranty programs	.....	.....	.....	125	125	125
Private sector revolving fund	.....	.....	.....	1	1	1
Overseas Private Investment Corporation	8	37	8	16	45	52
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund	.....	.....	−113	.....	.....	.....
Commodity Credit Corporation	−796	−9,775	−8,632	16,909	7,930	7,134
Agricultural credit insurance fund	.....	−1,748	−1,225	4,028	2,280	2,280
Natural Resources Conservation Service	.....	.....	.....	4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	.....	453	57	8,193	8,646	8,646
Rural Telephone Bank	−1	82	−221	586	668	667
Rural development insurance fund	.....	715	561	2,091	2,806	2,806
Rural communication development fund	.....	.....	.....	25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund	.....	1,030	2,036	4,497	5,527	5,527
Self-help housing land development fund	.....	1	1	(* *)	1	1
Rural Business and Cooperative Development Service:						
Rural development loan fund	.....	40	29	21	61	61
Rural economic development loan fund	.....	11	10	19	30	30
Foreign Agricultural Service	.....	97	385	583	680	680
Department of Education:						
Federal direct student loan program	.....	4,868	337	433	5,302	5,302
Federal family education loan program	.....	.....	.....	1,605	1,605	1,605
College housing and academic facilities fund	6	24	14	162	181	187
College housing loans	.....	.....	(* *)	411	411	411
Department of Energy:						
Isotope production and distribution fund	.....	−14	.....	14	.....	.....
Bonneville power administration fund	100	185	266	2,617	2,702	2,802
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	.....	−21	.....	783	762	762
Housing for the elderly and handicapped	.....	−770	−475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing	40	−95	25	135	.....	40
Department of the Interior:						
Bureau of Reclamation Loans	2	5	6	11	13	16
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	.....	8	9	26	34	34
Department of Justice:						
Federal prison industries, incorporated	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	.....	21	.....	.....	21	21
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	.....	−1	1	1	(* *)	(* *)
Amtrak corridor improvement loans	.....	(* *)	.....	2	3	3
Other	.....	.....	.....	(* *)	(* *)	(* *)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Minority business resource center fund	.....	14	8	13	27	27
Department of the Treasury:						
Federal Financing Bank revolving fund	−2,116	−22,581	−16,525	94,357	73,892	71,776
Department of Veterans Affairs:						
Guaranty and indemnity fund	.....	586	612	181	767	767
Loan guaranty revolving fund	.....	903	1,158	1,107	2,011	2,011
Direct loan revolving fund	.....	(* *)	(* *)	1	1	1
Native american veteran housing fund	.....	12	7	1	13	13
Vocational rehabilitation revolving fund	.....	(* *)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1995 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program	.....	11	10	26	37	37
Small Business Administration:						
Business loan and revolving fund	.....	49	114	293	342	342
Disaster loan fund	.....	1,003	2,350	6,996	7,999	7,999
Independent agencies:						
District of Columbia	.....	147	.....	.....	147	147
Export-Import Bank of the United States	1	31	811	2,632	2,662	2,663
Federal Emergency Management Agency:						
National insurance development fund	62	265	.....	3	206	268
Disaster assistance loan fund	−15	154	47	84	253	238
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund	.....	.....	9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	248	−207	−151	2,781	2,326	2,574
Smithsonian Institution:						
John F. Kennedy Center parking facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Other	.....	(* *)	(* *)	.....	(* *)	(* *)
Total agency borrowing from the Treasury financed through public debt securities issued	**−2,460**	**−24,094**	**−18,067**	**163,642**	**142,009**	**139,549**
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	−21	−239	−243	3,785	3,568	3,546
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	−148	−4,373	−2,725	6,063	1,838	1,690
Rural Utilities Service:						
Rural electrification and telephone revolving fund	2	−40	−251	21,916	21,873	21,875
Rural development insurance fund	.....	.....	.....	3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund	−887	−2,372	−1,345	24,391	22,906	22,019
Department of Defense:						
Department of the Navy	.....	.....	.....	1,624	1,624	1,624
Defense agencies	.....	−47	−49	−145	−192	−192
Department of Education:						
Federal family education loan program	.....	.....	−4,790	.....	.....	.....
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	.....	−30	−21	63	33	33
Department of Housing and Urban Development:						
Low rent housing loans and other expenses	.....	−58	−54	1,747	1,689	1,689
Community Development Grants	−2	−18	−19	110	93	92
Department of Interior:						
Territorial and international affairs	(* *)	−1	−1	22	21	21
Department of Transportation:						
Federal Railroad Administration	(* *)	(* *)	−2	15	15	15
Federal Transit Administration	.....	−665	488	665	.....	.....
Department of the Treasury:						
Financial Management Service	.....	.....	−30	.....	.....	.....
General Services Administration:						
Federal buildings fund	14	116	311	1,780	1,882	1,896
Small Business Administration:						
Business loan fund	−32	−211	−86	581	402	370
Independent agencies:						
Export-Import Bank of the United States	.....	−1,280	−1,411	3,926	2,646	2,646
Pennsylvania Avenue Development Corporation	11	112	92	250	350	361
Postal Service	.....	−358	42	8,973	8,615	8,615
Resolution Trust Corporation	−1,052	−12,915	−4,480	26,519	14,656	13,604
Tennessee Valley Authority	.....	−200	−1,950	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	**−2,116**	**−22,582**	**−16,525**	**109,360**	**88,893**	**86,778**

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.
(* *) Less than $500,000
Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1995 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(* *)	1	(* *)	.....	1	1
Department of Commerce	(* *)	3	2	13	16	15
Department of Defense—Military:						
Defense cooperation account	.....	−4	−4	5	1	1
Department of Energy	16	509	477	4,527	5,021	5,036
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	−123	−283	478	5,742	5,581	5,458
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	.....	.....	−9	.....	.....	.....
Agency securities	−1	−1	−4	16	16	15
Guarantees of mortgage-backed securities:						
Public debt securities	58	478	467	3,713	4,134	4,191
Agency securities	.....	.....	(* *)	1	1	1
Other	(* *)	32	2	193	225	225
Department of the Interior	93	676	598	2,722	3,306	3,399
Department of Labor	140	323	−11,704	5,330	5,512	5,653
Department of Transportation	6	66	86	974	1,033	1,039
Department of the Treasury	648	−4,509	1,715	7,452	2,295	2,943
Department of Veterans Affairs:						
Canteen service revolving fund	−2	4	3	37	43	41
Veterans reopened insurance fund	−3	6	10	524	534	530
Servicemen's group life insurance fund	.....	−38	−108	41	4	4
Independent agencies:						
Export-Import Bank of the United States	30	209	234	57	237	267
Federal Deposit Insurance Corporation:						
Bank insurance fund	777	8,140	9,078	13,972	21,335	22,112
Savings association insurance fund	3	952	1,372	2,493	3,441	3,444
FSLIC resolution fund	−517	−1,152	1,001	1,649	1,014	497
Federal Emergency Management Agency:						
National flood insurance fund	.....	−200	129	200	.....	.....
National Credit Union Administration	6	277	280	3,052	3,323	3,329
Postal Service	1,025	4,778	2,277	1,271	5,024	6,049
Tennessee Valley Authority	.....	−2,712	502	3,954	1,242	1,242
Other	1	231	77	1,017	1,246	1,248
Other	−311	48	−64	2,626	2,985	2,674
Total public debt securities	1,846	7,834	6,898	61,564	67,552	69,398
Total agency securities	−1	−1	−4	17	17	16
Total Federal funds	**1,845**	**7,833**	**6,894**	**61,581**	**67,569**	**69,414**
Trust funds:						
Legislative Branch:						
Library of Congress	1	9	3	4	12	13
United States Tax Court	(* *)	(* *)	(* *)	5	5	5
Other	(* *)	4	(* *)	27	31	31
The Judiciary:						
Judicial retirement funds	7	44	33	245	281	288
Department of Agriculture	(* *)	45	279	273	319	319
Department of Commerce	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	−14	−50	−48	763	726	713
Other	−3	−68	6	157	92	88
Department of Defense—Civil:						
Military retirement fund	−912	8,953	9,868	105,367	115,232	114,320
Other	128	220	107	1,307	1,400	1,527

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1995 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	−3,082	2,215	3,035	128,716	134,013	130,931
Federal supplementary medical insurance trust fund	−4,082	−3,816	−1,300	21,489	21,755	17,673
Other	12	147	157	836	971	983
Department of the Interior	−8	137	50	234	379	371
Department of Justice	9	58	52	.....	49	58
Department of Labor:						
Unemployment trust fund	2,626	8,872	4,641	39,788	46,034	48,660
Other	21	−14	4	59	24	45
Department of State:						
Foreign Service retirement and disability fund	117	648	468	7,179	7,710	7,827
Other	−2	−23	12	50	29	27
Department of Transportation:						
Highway trust fund	−735	1,152	−3,156	17,694	19,581	18,846
Airport and airway trust fund	−79	−659	−394	12,206	11,626	11,547
Other	69	209	(* *)	1,683	1,823	1,891
Department of the Treasury	110	14	72	247	151	261
Department of Veterans Affairs:						
General post fund, national homes	−1	−3	(* *)	38	37	36
National service life insurance	−85	176	251	11,852	12,114	12,028
United States government life insurance Fund	−1	−8	−8	115	109	107
Veterans special life insurance fund	−9	45	55	1,509	1,563	1,554
Environmental Protection Agency	350	1,038	835	6,250	6,938	7,288
National Aeronautics and Space Administration	(* *)	(* *)	1	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	−1,774	6,072	6,222	338,889	346,734	344,960
Employees life insurance fund	166	920	1,232	14,929	15,684	15,849
Employees and retired employees health benefits fund	−52	179	656	7,573	7,804	7,752
Social Security Administration:						
Federal old-age and survivors insurance trust fund	−792	32,519	56,193	413,425	446,735	445,944
Federal disability insurance trust fund	737	28,046	−3,588	6,100	33,409	34,146
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(* *)	(* *)	2	53	53	54
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	17	17
Railroad Retirement Board	241	1,860	290	12,203	13,822	14,063
Other	9	139	102	226	357	365
Total public debt securities	−7,030	89,081	76,130	1,151,523	1,247,635	1,240,605
Total trust funds	**−7,030**	**89,081**	**76,130**	**1,151,523**	**1,247,635**	**1,240,605**
Grand total	**−5,185**	**96,914**	**83,024**	**1,213,104**	**1,315,204**	**1,310,019**

... No Transactions
(* *) Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441	29,729	61,457	42,819	44,122		529,248	485,091
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482	2,193	35,876	3,397	2,501		124,099	113,119
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423	37,226	40,605	34,514	34,914		411,742	389,196
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061	10,601	320	1,636	4,454		28,643	27,659
Other retirement contributions	351	352	420	383	357	413	354	355	416	349	436		4,186	4,250
Excise taxes	4,272	5,518	4,706	4,555	3,485	5,143	4,602	4,770	4,897	5,074	4,757		51,779	49,707
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906	1,339	1,040	1,037	1,500		13,476	13,971
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349	1,471	1,583	1,603	1,794		17,666	18,300
Miscellaneous receipts	2,300	2,811	1,256	1,839	2,131	3,612	3,774	2,719	1,674	2,320	2,081		26,517	20,264
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544	92,532	165,392	90,405	147,868	92,749	96,560		1,207,356	.....
(On-budget)	65,384	62,083	103,860	101,036	54,405	61,970	128,170	81,027	115,998	85,788	89,264		886,986	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562	39,222	29,378	31,870	26,961	27,296		320,370	.....
Total—Receipts prior year	*78,662*	*83,102*	*125,403*	*122,961*	*73,186*	*93,107*	*141,321*	*83,541*	*138,119*	*84,822*	*97,333*		.....	*1,121,557*
(On budget)	*55,858*	*58,695*	*99,709*	*94,390*	*47,191*	*64,611*	*104,306*	*55,361*	*106,008*	*60,141*	*70,944*		.....	*817,214*
(Off budget)	*22,804*	*24,407*	*25,694*	*28,571*	*25,995*	*28,497*	*37,015*	*28,179*	*32,110*	*24,681*	*26,389*		.....	*304,343*
Outlays														
Legislative Branch	354	217	333	222	174	166	178	191	185	225	178		2,422	2,342
The Judiciary	184	169	303	214	188	348	202	200	336	198	339		2,681	2,470
Executive Office of the President	18	17	26	21	15	16	18	15	14	22	15		196	214
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221	227	172	−34	35		4,975	6,066
International Development Assistance	726	367	443	471	427	327	575	296	233	638	325		4,828	3,908
Other	−381	452	18	94	133	−372	−749	498	265	−565	1,125		518	−315
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244	−44	−646	−689	−774		7,528	11,727
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960	4,155	4,139	4,167	3,354		45,360	44,376
Department of Commerce	305	300	304	308	262	291	227	287	286	356	253		3,180	2,633
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914	8,404	3,138	5,826	8,302	3,831	5,955		62,266	65,174
Operation and maintenance	6,118	7,837	7,312	6,720	7,566	7,915	6,749	7,169	7,508	6,453	8,201		79,549	78,806
Procurement	4,239	4,764	5,469	5,896	5,068	5,370	4,344	3,911	5,180	3,880	4,135		52,257	55,977
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675	3,389	2,417	2,965	2,849	2,441	3,160		31,258	31,424
Military construction	425	537	436	575	505	719	514	564	531	629	673		6,108	4,415
Family housing	247	242	305	277	275	324	267	305	334	272	315		3,161	2,943
Revolving and management funds	147	−311	942	−757	−1,373	78	−251	990	892	−242	504		619	3,638
Other	291	−232	−27	−201	40	−221	−350	−9	196	−137	−43		−694	−210
Total Military	17,680	21,435	25,851	18,542	20,670	25,977	16,828	21,720	25,792	17,127	22,900		234,523	242,166
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592	2,621	2,639	2,616	2,780		28,905	27,806
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974	2,406	2,630	1,286	3,862		28,365	21,285
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188	1,353	1,580	1,366	1,334		15,748	15,782
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646	1,802	1,893	1,696	1,856		19,223	18,118
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239	7,637	8,277	6,573	8,117		81,689	74,881
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680	10,394	11,440	8,157	10,770		104,612	93,765
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527	5,701	5,985	5,536	5,922		59,310	54,186
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405	3,815	4,466	3,722	1,151		40,934	37,087
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639	2,858	2,443	2,341	2,827		29,623	29,196
Other	−4,508	−4,490	−4,473	−6,540	−5,462	−6,021	−7,083	−5,415	−5,969	−5,319	−3,030		−58,309	−52,288
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707	1,843	2,795	2,285	2,196		26,479	24,282
Department of the Interior	883	582	557	567	553	671	499	574	482	563	632		6,562	6,028
Department of Justice	908	818	749	1,094	730	915	920	774	875	1,172	890		9,845	9,089
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131	2,062	2,008	2,011	2,129		23,480	28,654
Other	702	−170	469	653	621	331	768	679	863	740	766		6,424	6,053
Department of State	488	841	664	201	488	411	371	335	397	325	392		4,912	4,791
Department of Transportation:														
Highway trust fund	1,797	1,765	1,418	1,183	1,351	1,307	1,245	1,810	1,829	1,723	1,707		17,135	16,674

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,647	1,734	1,637	1,905	1,463	1,902	1,326	1,383	1,596	1,626	1,681		17,900	16,918
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883	26,769	59,355	20,946	22,302		312,239	278,403
Other	34	−308	1,336	145	3,010	4,375	3,732	2,476	496	606	431		16,334	11,561
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93	1,518	2,904	99	1,556		15,023	15,806
National service life	64	70	83	71	79	106	94	81	86	81	81		898	821
United States government life	1	1	2	1	1	2	1	1	2	2	2		17	18
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640	1,584	1,548	1,402	1,623		17,323	16,514
Environmental Protection Agency	438	474	538	520	429	678	493	571	542	493	615		5,790	5,248
General Services Administration	−651	639	462	−717	431	544	−767	540	387	−684	299		485	111
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028	1,245	1,166	1,032	1,236		12,179	12,301
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548	3,431	3,647	3,557	3,482		37,870	35,255
Small Business Administration	65	145	64	58	64	77	53	55	59	14	−6		647	683
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495	24,525	28,479	24,442	24,450		269,904	257,966
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460	3,476	3,576	3,557	3,499		37,774	34,692
Other	287	2,157	4,079	78	2,201	4,255	126	2,219	4,193	314	2,105		22,013	22,351
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	−127	−208	−496	−1,193	−1,977	−536	−305	−398	−2,195	194	−791		−8,034	−8,931
Savings association insurance fund	−2	−13	(* *)	−91	−361	−37	−15	−24	−381	−19	−2		−946	−1,367
FSLIC resolution fund	−87	430	33	−149	331	−16	−14	416	−270	−69	517		1,120	−536
Affordable housing and bank enterprise	(* *)	.....	1	1	.....	1	(* *)	(* *)	(* *)	(* *)	(* *)		4	4
Postal Service:														
Public enterprise funds (off-budget)	−467	−326	101	−396	−494	−1,268	−706	−602	186	−188	−1,069		−5,229	−1,311
Payment to the Postal Service fund	61	.....	.....	23	.....	.....	23	(* *)	.....	23	.....		130	130
Resolution Trust Corporation	−471	−1,502	−2,001	−1,078	−699	−348	−436	−1,024	−521	−906	−1,105		−10,091	3,023
Tennessee Valley Authority	265	239	119	142	92	42	24	156	139	111	48		1,376	1,178
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461	1,244	−2,273	1,749	1,563		14,105	14,422
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,442	−2,416	−2,564	−2,557	−2,491	−2,671	−2,554	−2,590	−2,696	−2,901	−2,750		−28,632	−29,050
Interest received by trust funds	−611	−5,727	−38,216	−95	−634	−251	−596	−5,524	−39,948	−129	−1,134		−92,865	−85,534
Rents and royalties on outer continental shelf lands	−154	−160	−106	−353	−197	−158	43	−366	−431	−228	−272		−2,382	−2,726
Other	(* *)	(* *)	(* *)	.....	.....	.....	−610	.....	(* *)	−7,034	(* *)		−7,645	(* *)
Totals this year:														
Total outlays	**120,365**	**124,915**	**135,613**	**116,166**	**120,899**	**143,074**	**115,673**	**129,958**	**135,054**	**106,328**	**130,411**		**1,378,455**	.....
(On-budget)	**95,307**	**99,464**	**124,316**	**90,883**	**94,421**	**117,123**	**90,628**	**103,184**	**120,236**	**80,931**	**104,134**		**1,120,626**	.....
(Off-budget)	**25,059**	**25,452**	**11,297**	**25,282**	**26,478**	**25,951**	**25,045**	**26,773**	**14,818**	**25,397**	**26,277**		**257,829**	.....
Total-surplus (+) or deficit (−)	**−31,342**	**−37,242**	**−4,803**	**+15,635**	**−38,355**	**−50,543**	**+49,720**	**−39,553**	**+12,814**	**−13,579**	**−33,851**		**−171,099**	.....
(On-budget)	**−29,922**	**−37,381**	**−20,456**	**+10,152**	**−40,016**	**−55,153**	**+35,542**	**−42,157**	**−4,237**	**−15,143**	**−34,870**		**−233,640**	.....
(Off-budget)	**−1,420**	**+138**	**+15,653**	**+5,483**	**+1,661**	**+4,610**	**+14,178**	**+2,604**	**+17,051**	**+1,564**	**+1,019**		**+62,541**	.....
Total borrowing from the public	**32,457**	**40,528**	**−13,316**	**13,337**	**38,964**	**13,645**	**−27,638**	**44,740**	**8,491**	**10,627**	**18,071**		**177,906**	**196,985**
Total-outlays prior year	*124,085*	*121,483*	*133,108*	*107,713*	*114,752*	*125,422*	*123,867*	*115,597*	*123,269*	*118,020*	*121,608*		.....	*1,328,925*
(On-budget)	*100,562*	*96,719*	*121,425*	*83,521*	*88,835*	*100,259*	*100,620*	*89,726*	*108,161*	*93,159*	*95,280*		.....	*1,078,267*
(Off-budget)	*23,523*	*24,764*	*11,683*	*24,192*	*25,917*	*25,164*	*23,247*	*25,871*	*15,108*	*24,861*	*26,329*		.....	*250,658*
Total-surplus (+) or deficit (−) prior year	*−44,422*	*−38,381*	*−7,705*	*+15,248*	*−41,566*	*−32,315*	*+17,454*	*−32,057*	*+14,850*	*−33,198*	*−24,275*		.....	*−207,368*
(On-budget)	*−44,704*	*−38,024*	*−21,717*	*+10,869*	*−41,644*	*−35,648*	*+3,686*	*−34,365*	*−2,152*	*−33,018*	*−24,335*		.....	*−261,053*
(Off-budget)	*−719*	*−357*	*+14,012*	*+4,379*	*+77*	*+3,333*	*+13,768*	*+2,308*	*+17,002*	*−180*	*+60*		.....	*+53,685*

... No transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of August 31, 1995

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	496	545	−49	5,792	6,464	−673	12,206	11,626	11,547
Black lung disability	53	47	5	571	525	46	.....	.....	.....
Federal disability insurance	4,233	3,499	734	65,467	37,774	27,692	6,100	33,409	34,146
Federal employees life and health	.....	−111	111	.....	−1,095	1,095	22,503	23,488	23,601
Federal employees retirement	1,615	3,272	−1,658	42,446	35,631	6,815	346,317	354,730	353,081
Federal hospital insurance	7,617	10,770	−3,154	105,697	104,612	1,085	128,716	134,013	130,931
Federal old-age and survivors insurance	23,666	24,450	−784	299,524	269,904	29,620	413,425	446,735	445,944
Federal supplementary medical insurance	2,950	5,922	−2,972	56,423	59,310	−2,887	21,489	21,755	17,673
Highways	1,572	2,183	−610	21,498	20,347	1,151	17,694	19,581	18,846
Military advances	756	1,239	−483	11,502	12,103	−601	.....	.....	.....
Railroad retirement	518	663	−145	8,642	7,249	1,393	12,203	13,822	14,063
Military retirement	1,370	2,356	−986	33,705	25,410	8,295	105,367	115,232	114,320
Unemployment	4,517	2,129	2,388	32,484	23,480	9,004	39,788	46,034	48,660
Veterans life insurance	25	116	−91	1,333	1,121	212	13,477	13,785	13,690
All other trust	873	349	524	5,531	3,791	1,740	12,240	13,424	14,103
Total trust fund receipts and outlays and investments held from Table 6-D	**50,259**	**57,430**	**−7,170**	**690,616**	**606,628**	**83,988**	**1,151,523**	**1,247,635**	**1,240,605**
Less: Interfund transactions	5,286	5,286	.....	185,699	185,699	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5	44,973	52,143	−7,170	504,917	420,929	83,988			
Total Federal fund receipts and outlays	**54,341**	**81,021**	**−26,681**	**734,227**	**989,314**	**−255,087**			
Less: Interfund transactions	25	25	.....	532	532	.....			
Federal fund receipts and outlays on the basis of Table 4 & 5	54,316	80,997	−26,681	733,695	988,782	−255,087			
Less: Offsetting proprietary receipts	2,730	2,730	.....	31,255	31,255	.....			
Net budget receipts & outlays	**96,560**	**130,411**	**−33,851**	**1,207,356**	**1,378,455**	**−171,099**			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against bugdet outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, August 1995 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	44,122	529,248	485,091
Corporation income taxes	2,501	124,099	113,119
Social insurance taxes and contributions:			
Employment taxes and contributions	34,914	411,742	389,196
Unemployment insurance	4,454	28,643	27,659
Other retirement contributions	436	4,186	4,250
Excise taxes	4,757	51,779	49,707
Estate and gift taxes	1,500	13,476	13,971
Customs	1,794	17,666	18,300
Miscellaneous	2,081	26,517	20,264
Total	**96,560**	**1,207,356**	**1,121,557**
NET OUTLAYS			
National defense	23,882	246,139	253,807
International affairs	1,877	14,969	14,926
General science, space, and technology	1,668	15,951	15,830
Energy	13	4,178	4,411
Natural resources and environment	2,116	21,413	19,986
Agriculture	−462	9,865	14,896
Commerce and housing credit	−2,592	−21,230	−7,474
Transportation	3,359	34,836	33,196
Community and Regional Development	909	9,957	9,149
Education, training, employment and social services	5,785	47,904	39,662
Health	10,422	105,359	97,706
Medicare	14,840	145,424	131,715
Income security	16,919	200,623	196,872
Social Security	27,950	307,671	292,653
Veterans benefits and services	3,267	33,418	33,381
Administration of justice	1,400	14,921	13,922
General government	1,464	12,471	10,051
Interest	20,619	213,246	186,013
Undistributed offsetting receipts	−3,022	−38,659	−31,775
Total	**130,411**	**1,378,455**	**1,328,925**

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 __* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19 __
  -The United States Budget in Brief, FY 19 __
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the September 1995 Statement is subject to completion of year-end reporting requirements.

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